

Mpumalanga: Dr J.S. Moroka(MP316) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Financial Performance</b>										
Property rates	-	-	-	500	500	500	-	650	715	787
Service charges	-	-	-	29,414	30,027	30,027	36,842	27,614	30,375	33,412
Investment revenue	-	-	-	10,000	15,000	15,000	11,224	18,800	20,680	22,748
Transfers recognised - operational	-	-	-	331,202	205,548	205,548	121,658	220,207	242,227	266,450
Other own revenue	-	-	-	21,793	22,043	22,043	13,366	5,734	3,028	3,330
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	392,909	273,119	273,119	183,090	273,004	297,025	326,728
Employee costs	-	-	-	80,595	75,405	75,405	51,838	107,963	118,737	130,575
Remuneration of councillors	-	-	-	14,001	14,201	14,201	3,892	14,697	16,167	17,783
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	196,135	142,111	142,111	84,744	150,344	140,628	154,873
<b>Total Expenditure</b>	-	-	-	290,731	231,717	231,717	140,474	273,004	275,533	303,231
<b>Surplus/(Deficit)</b>	-	-	-	102,179	41,402	41,402	42,616	-	21,492	23,496
Transfers recognised - capital	-	-	-	-	-	-	43,338	-	83,600	91,960
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	102,179	41,402	41,402	85,954	-	105,092	115,456
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	-	102,179	41,402	41,402	85,954	-	105,092	115,456
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	-	-	-	117,795	117,795	117,795	94,539	168,000	211,750	207,675
Transfers recognised - capital	-	-	-	65,005	65,005	65,005	40,666	92,933	108,299	111,042
Public contributions & donations	-	-	-	52,790	52,790	52,790	38,085	75,067	107,701	102,558
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	117,795	117,795	117,795	78,751	168,000	216,000	213,600
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	75,383	75,265	75,604
Total non current assets	-	-	-	-	-	-	-	485,096	681,096	869,696
Total current liabilities	-	-	-	-	-	-	-	30,113	25,776	18,193
Total non current liabilities	-	-	-	-	-	-	-	3,862	3,752	3,632
Community wealth/Equity	-	-	-	-	-	-	-	526,504	726,833	923,475
<b>Cash flows</b>										
Net cash from (used) operating	-	8,551	-	73,429	73,429	73,429	150,707	8,279	191	-
Net cash from (used) investing	-	-	-	(110)	(110)	(110)	(67,764)	(153,320)	(168,000)	(184,800)
Net cash from (used) financing	-	(9)	-	-	-	-	(85)	(191)	(191)	(210)
<b>Cash/cash equivalents at the year end</b>	-	50,182	-	73,319	73,319	73,319	87,710	(145,232)	(313,232)	(498,242)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-	-	-	-	67,277	67,277	67,277
Application of cash and investments	-	722	28,868	-	-	-	-	24,137	18,226	10,714
<b>Balance - surplus (shortfall)</b>	-	(722)	(28,868)	-	-	-	-	43,140	49,050	56,563
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	129,309	129,309	129,309	94,539	244,428	211,750	207,675
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Dr J.S. Moroka(MP316) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	-	239,600	183,421	183,421	205,840	306,745	337,419
Executive & Council					207,444	500	500			
Budget & Treasury Office					32,155	182,921	182,921	205,840	306,745	337,419
Corporate Services										
<i>Community and Public Safety</i>		-	-	-	2,068	752	752	475	523	575
Community & Social Services					248	752	752	125	138	152
Sport And Recreation										
Public Safety					300			350	385	424
Housing					1,520					
Health										
<i>Economic and Environmental Services</i>		-	-	-	65,825	3,499	3,499	6,565	7,222	7,944
Planning and Development						999	999	2,065	2,272	2,499
Road Transport					65,825	2,500	2,500	4,500	4,950	5,445
Environmental Protection										
<i>Trading Services</i>		-	-	-	85,417	85,447	85,447	60,124	66,136	72,749
Electricity								(2,000)	(2,200)	(2,420)
Water					79,092	82,872	82,872	61,424	67,566	74,322
Waste Water Management					3,750					
Waste Management					2,575	2,575	2,575	700	770	847
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	-	392,909	273,119	273,119	273,004	380,625	418,688
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	-	123,530	96,172	96,172	145,245	137,219	150,941
Executive & Council					56,485	21,337	21,337	42,091	46,301	50,931
Budget & Treasury Office					52,899	42,350	42,350	86,180	72,247	79,472
Corporate Services					14,146	32,486	32,486	16,974	18,671	20,538
<i>Community and Public Safety</i>		-	-	-	35,939	34,582	34,582	20,816	22,875	25,308
Community & Social Services					10,531	32,063	32,063	6,473	7,120	7,796
Sport And Recreation					3,541	2,519	2,519	2,080	2,266	2,674
Public Safety					17,549			12,263	13,489	14,838
Housing					4,318					
Health										
<i>Economic and Environmental Services</i>		-	-	-	32,495	30,464	30,464	37,955	41,750	45,925
Planning and Development					6,772	12,429	12,429	17,240	18,964	20,860
Road Transport					22,675	18,035	18,035	20,715	22,787	25,065
Environmental Protection					3,048					
<i>Trading Services</i>		-	-	-	98,767	70,499	70,499	68,989	73,688	81,056
Electricity					43,131	1,736	1,736	2,035	2,239	2,463
Water					47,863	64,050	64,050	61,818	65,800	72,380
Waste Water Management										
Waste Management					7,773	4,714	4,714	5,136	5,649	6,214
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	-	290,731	231,717	231,717	273,004	275,533	303,231
<b>Surplus/(Deficit) for the year</b>		-	-	-	102,179	41,402	41,402	-	105,092	115,456

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Dr J.S. Moroka(MP316) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07			2007/08			2008/09			Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13						
R thousands		1																
<b>Revenue By Source</b>																		
Property rates	2	-	-	-	500	500	500	-	650	715	787							
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-							
Service charges - electricity revenue	2	-	-	-	-	-	-	1,469	-	-	-							
Service charges - water revenue	2	-	-	-	23,089	26,839	26,839	10,317	25,238	27,762	30,538							
Service charges - sanitation revenue	2	-	-	-	3,750	-	-	1,335	-	-	-							
Service charges - refuse revenue	2	-	-	-	2,575	2,575	2,575	1,806	2,250	2,475	2,723							
Service charges - other		-	-	-	-	613	613	21,915	125	138	152							
Rental of facilities and equipment		-	-	-	248	138	138	114	1,110	1,221	1,343							
Interest earned - external investments		-	-	-	10,000	15,000	15,000	11,224	18,800	20,680	22,748							
Interest earned - outstanding debtors		-	-	-	-	-	-	-	400	440	484							
Dividends received		-	-	-	-	-	-	-	-	-	-							
Fines		-	-	-	300	500	500	400	350	385	424							
Licences and permits		-	-	-	820	2,500	2,500	2,676	20	22	24							
Agency services		-	-	-	-	-	-	-	4,500	4,950	5,445							
Transfers recognised - operational		-	-	-	331,202	205,548	205,548	121,658	220,207	242,227	266,450							
Other own revenue	2	-	-	-	20,425	18,905	18,905	10,177	(646)	(3,990)	(4,390)							
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-							
<b>Total Revenue (excl. capital transfers and contributions)</b>			-	-	-	<b>392,909</b>	<b>273,119</b>	<b>273,119</b>	<b>183,090</b>	<b>273,004</b>	<b>297,025</b>	<b>326,728</b>						
<b>Expenditure By Type</b>																		
Employee related costs	2	-	-	-	80,595	75,405	75,405	51,838	107,963	118,737	130,575							
Remuneration of councillors		-	-	-	14,001	14,201	14,201	3,892	14,697	16,167	17,783							
Debt impairment	3	-	-	-	-	-	-	-	-	-	-							
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-							
Finance charges		-	-	-	-	-	-	-	-	-	-							
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-							
Other Materials	8	-	-	-	-	-	-	-	-	-	-							
Contract services		-	-	-	-	-	-	-	-	-	-							
Transfers and grants		-	-	-	-	-	-	-	-	-	-							
Other expenditure	4,5	-	-	-	196,135	124,334	124,334	84,744	150,344	140,628	154,873							
Loss on disposal of PPE		-	-	-	-	17,777	17,777	-	-	-	-							
<b>Total Expenditure</b>			-	-	-	<b>290,731</b>	<b>231,717</b>	<b>231,717</b>	<b>140,474</b>	<b>273,004</b>	<b>275,533</b>	<b>303,231</b>						
<b>Surplus/(Deficit)</b>			-	-	-	<b>102,179</b>	<b>41,402</b>	<b>41,402</b>	<b>42,616</b>	-	<b>23,496</b>							
Transfers recognised - capital		-	-	-	-	-	-	-	43,338	-	83,600	91,960						
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-							
Contributed assets		-	-	-	-	-	-	-	-	-	-							
<b>Surplus/(Deficit) after capital transfers and contributions</b>			-	-	-	<b>102,179</b>	<b>41,402</b>	<b>41,402</b>	<b>85,954</b>	-	<b>105,092</b>	<b>115,456</b>						
Taxation		-	-	-	-	-	-	-	-	-	-							
<b>Surplus/(Deficit) after taxation</b>			-	-	-	<b>102,179</b>	<b>41,402</b>	<b>41,402</b>	<b>85,954</b>	-	<b>105,092</b>	<b>115,456</b>						
Attributable to minorities		-	-	-	-	-	-	-	-	-	-							
<b>Surplus/(Deficit) attributable to municipality</b>			-	-	-	<b>102,179</b>	<b>41,402</b>	<b>41,402</b>	<b>85,954</b>	-	<b>105,092</b>	<b>115,456</b>						
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-							
<b>Surplus/(Deficit) for the year</b>			-	-	-	<b>102,179</b>	<b>41,402</b>	<b>41,402</b>	<b>85,954</b>	-	<b>105,092</b>	<b>115,456</b>						

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Dr J.S. Moroka(MP316) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	-	-	-	-	-	15,600	20,000	14,900
Executive & Council											
Budget & Treasury Office											
Corporate Services									15,600	20,000	14,900
<i>Community and Public Safety</i>		-	-	-	23,500	23,500	23,500	23,476	7,500	8,250	9,075
Community & Social Services					15,500	15,500	15,500	16,368			
Sport And Recreation											
Public Safety					8,000	8,000	8,000	7,108	7,500	8,250	9,075
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	2,400	2,400	2,400	52,504	69,900	98,000	95,700
Planning and Development					2,400	2,400	2,400	13,053	10,500	10,000	12,000
Road Transport								38,203	59,400	88,000	83,700
Environmental Protection								1,248			
<i>Trading Services</i>		-	-	-	91,895	91,895	91,895	18,559	75,000	85,500	88,000
Electricity								757			
Water					30,500	30,500	30,500	7,653	59,000	62,000	58,000
Waste Water Management					61,395	61,395	61,395	9,860	16,000	23,500	30,000
Waste Management								288			
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	117,795	117,795	117,795	94,539	168,000	211,750	207,675
<b>Funded by:</b>											
National Government					65,005	65,005	65,005	40,666	92,933	108,299	111,042
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	65,005	65,005	65,005	40,666	92,933	108,299	111,042
Public contributions and donations	5				52,790	52,790	52,790	38,085	75,067	107,701	102,558
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	117,795	117,795	117,795	78,751	168,000	216,000	213,600

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Dr J.S. Moroka(MP316) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash									48,000	48,000	48,000
Call investment deposits	1								19,277	19,277	19,277
Consumer debtors	1								3,195	3,419	3,760
Other debtors									1,500	1,500	1,500
Current portion of long-term receivables											
Inventory	2								3,411	3,070	3,067
Total current assets		-	-	-	-	-	-	-	75,383	75,265	75,604
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3								484,948	680,948	869,548
Agricultural											
Biological											
Intangible									148	148	148
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	485,096	681,096	869,696
TOTAL ASSETS		-	-	-	-	-	-	-	560,479	756,361	945,300
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4								106	110	120
Consumer deposits									7	666	73
Trade and other payables	4								30,000	25,000	18,000
Provisions											
Total current liabilities		-	-	-	-	-	-	-	30,113	25,776	18,193
Non current liabilities											
Borrowing									3,862	3,752	3,632
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	3,862	3,752	3,632
TOTAL LIABILITIES		-	-	-	-	-	-	-	33,974	29,528	21,825
NET ASSETS	5	-	-	-	-	-	-	-	526,504	726,833	923,475
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									526,504	726,833	923,475
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	526,504	726,833	923,475

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Dr J.S. Moroka(MP316) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			5,627		144,709	144,709	144,709	145,386	52,297	52,297	57,527
Government - operating	1		10,303		183,429	183,429	183,429	186,140	220,957	220,707	242,778
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(7,378)		(112,837)	(112,837)	(112,837)	(177,414)	(114,822)	(122,660)	(134,926)
Finance charges					(141,873)	(141,873)	(141,873)		(150,153)	(150,153)	(165,378)
Transfers and grants	1							(3,406)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	8,551	-	73,429	73,429	73,429	150,707	8,279	191	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets					(110)	(110)	(110)	(67,764)	(153,320)	(168,000)	(184,800)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(110)	(110)	(110)	(67,764)	(153,320)	(168,000)	(184,800)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing			(9)					(85)	(191)	(191)	(210)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(9)	-	-	-	-	(85)	(191)	(191)	(210)
NET INCREASE/(DECREASE) IN CASH HELD		-	8,542	-	73,319	73,319	73,319	82,858	(145,232)	(168,000)	(185,010)
Cash/cash equivalents at the year begin:	2							4,852		(145,232)	(313,232)
Cash/cash equivalents at the year end:	2		50,182		73,319	73,319	73,319	87,710	(145,232)	(313,232)	(498,242)

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Dr J.S. Moroka(MP316) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	117,795	117,795	117,795	168,000	211,750	207,675
Infrastructure - Road Transport					39,100	39,100	39,100	59,400	88,000	83,700
Infrastructure - Electricity					8,000	8,000	8,000	7,500	8,250	9,075
Infrastructure - Water					30,500	30,500	30,500	59,000	62,000	58,000
Infrastructure - Sanitation					22,295	22,295	22,295	16,000	23,500	30,000
Infrastructure - Other										
Infrastructure		-	-	-	99,895	99,895	99,895	141,900	181,750	180,775
Community					17,900	17,900	17,900	23,100	27,000	22,900
Heritage assets										
Investment properties										
Other assets								3,000	3,000	4,000
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4	-	-	-	39,100	39,100	39,100	59,400	88,000	83,700
Infrastructure - Road Transport		-	-	-	8,000	8,000	8,000	7,500	8,250	9,075
Infrastructure - Electricity		-	-	-	30,500	30,500	30,500	59,000	62,000	58,000
Infrastructure - Water		-	-	-	22,295	22,295	22,295	16,000	23,500	30,000
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	99,895	99,895	99,895	141,900	181,750	180,775
Community		-	-	-	17,900	17,900	17,900	23,100	27,000	22,900
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	3,000	3,000	4,000
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	-	117,795	117,795	117,795	168,000	211,750	207,675
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5				41,528	41,528	41,528	97,735	88,000	83,700
Infrastructure - Road Transport					8,000	8,000	8,000	15,365	8,250	9,075
Infrastructure - Electricity					35,989	35,989	35,989	68,603	62,000	58,000
Infrastructure - Water					22,295	22,295	22,295	16,000	23,500	30,000
Infrastructure - Sanitation					3,025	3,025	3,025	20,625		
Infrastructure - Other										
Infrastructure		-	-	-	110,837	110,837	110,837	218,328	181,750	180,775
Community					17,900	17,900	17,900	23,100	27,000	22,900
Heritage assets										
Investment properties										
Other assets					573	573	573	3,000	3,000	4,000
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	-	129,309	129,309	129,309	244,428	211,750	207,675
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>										
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	6,7	-	-	-	-	-	-	-	-	-
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

**Mpumalanga: Dr J.S. Moroka(MP316) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010**

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	50,182	–	73,319	73,319	73,319	87,710	(145,232)	(313,232)	(498,242)
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	(722)	(28,868)	–	–	–	–	43,140	49,050	56,563
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	9.3	9.8	9.8	18.9	(14.2)	(27.9)	(40.3)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	102,179	41,402	41,402	85,954	–	105,092	115,456
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(3.9%)	(6.0%)	16.7%	(14.0%)	4.0%	4.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	279.9%	275.3%	275.3%	290%	136.6%	154.3%	153.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	71.7%	91.3%	79.3%	89.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	7.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Dr J.S. Moroka(MP316) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	0.0%	2.1%	0.0%	22.7%	(8.0%)	10.0%	10.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	30.0%	10.0%	10.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	16.2%	0.0%	(61.6%)	(6.0%)	10.0%	10.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	(0.0%)	0.0%	(29.9%)	(12.6%)	10.0%	10.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	3472.7%	(79.6%)	10.0%	10.0%
Total billable revenue	18(1)a		-	-	-	30,162	30,665	30,665	36,955	29,374	32,311	35,542
Service charges			-	-	-	29,414	30,027	30,027	36,842	27,614	30,375	33,412
Property rates			-	-	-	500	500	500	-	650	715	787
Service charges - electricity revenue			-	-	-	-	-	-	1,469	-	-	-
Service charges - water revenue			-	-	-	23,089	26,839	26,839	10,317	25,238	27,762	30,538
Service charges - sanitation revenue			-	-	-	3,750	-	-	1,335	-	-	-
Service charges - refuse removal			-	-	-	2,575	2,575	2,575	1,806	2,250	2,475	2,723
Service charges - other			-	-	-	-	613	613	21,915	125	138	152
Rental of facilities and equipment			-	-	-	248	138	138	114	1,110	1,221	1,343
Capital expenditure excluding capital grant funding			-	-	-	52,790	52,790	52,790	53,873	75,067	103,451	96,633
Cash receipts from ratepayers	18(1)a		-	5,627	-	144,709	144,709	144,709	145,386	52,297	52,297	57,527
Ratepayer & Other revenue	18(1)a		-	-	-	51,707	52,570	52,570	50,208	33,597	33,677	37,045
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	4,695	224	342
Operating and Capital Grant Revenue	18(1)a		-	-	-	331,202	205,548	205,548	164,996	220,207	325,827	358,410
Capital expenditure - total	20(1)(vi)		-	-	-	117,795	117,795	117,795	94,539	168,000	211,750	207,675
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)												
<b>DoRA operating</b>												
List operating grants												
										-	-	-
<b>DoRA capital</b>												
List capital grants												
										-	-	-

Trend

Mpumalanga: Dr J.S. Moroka(MP316) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	4,695	224	342